

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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**FISCAL IMPACT STATEMENT**

**LS 6389**

**BILL NUMBER:** HB 1091

**NOTE PREPARED:** Dec 16, 2003

**BILL AMENDED:**

**SUBJECT:** Property tax assessment duties.

**FIRST AUTHOR:** Rep. Saunders

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:**     **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** Local

**Summary of Legislation:** This bill assigns the duty of assessing real property to the county assessor instead of the township trustee assessor.

**Effective Date:** July 1, 2004.

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** The local impact would depend on the number of additional people the county assessor's office might need to hire to assess real property in townships without an elected township assessor and to assess mobile homes. Township trustees would still be responsible for assessing personal property. There are currently 168 elected township assessors in the 1,008 townships in the state. The counties would take over the assessing responsibilities for real property and mobile homes in 840 townships.

Additional expenses would depend on the number of assessors that a county might hire and the salaries paid. If counties added 84 assessors, 1 assessor for every 10 townships, and paid a salary of \$21,280, then the increase in expenses would be about \$2.8 M annually.

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:** Counties and townships.

**Information Sources:**

**Fiscal Analyst:** Chuck Mayfield, 317-232-4825.